

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Fifth Set of Information Requests

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**Request No. DTE 5-14 (Gas):**

Refer to Sch. MHC-7-9 (gas), line 14. Please explain the \$31,996 in "Amount Chargeable to Capital."

**Response:**

Part of the total insurance amount is related to the service center building and therefore is charged to the capital account. In the table below, the total amount of insurance is applied to 2 factors. The first factor is related to the gas portion which is also noted on MHC-7-9 (gas), lines 5 and 11. The 2<sup>nd</sup> factor pertains to the portion that is capitalized. These percentages are obtained utilizing the related portion of capital values to total values for the respective category.

	<b>Total Amount</b>	<b>Gas %</b>	<b>Capital %</b>	<b>Capitalized Gas Amount</b>
Property:				
All Risk	\$48,961			
Crime	2,777			
Transit	<u>5,292</u>			
Total	57,030	38.91%	7.10%	1,576
Liability:				
Worker's Compensation	190,279	33.53%	40.40%	25,775
Excess Liability	111,724	33.53%	12.40%	4,645
<b>Capital Amount</b>				<u><u><b>\$31,966</b></u></u>

**Person Responsible:** Mark H. Collin